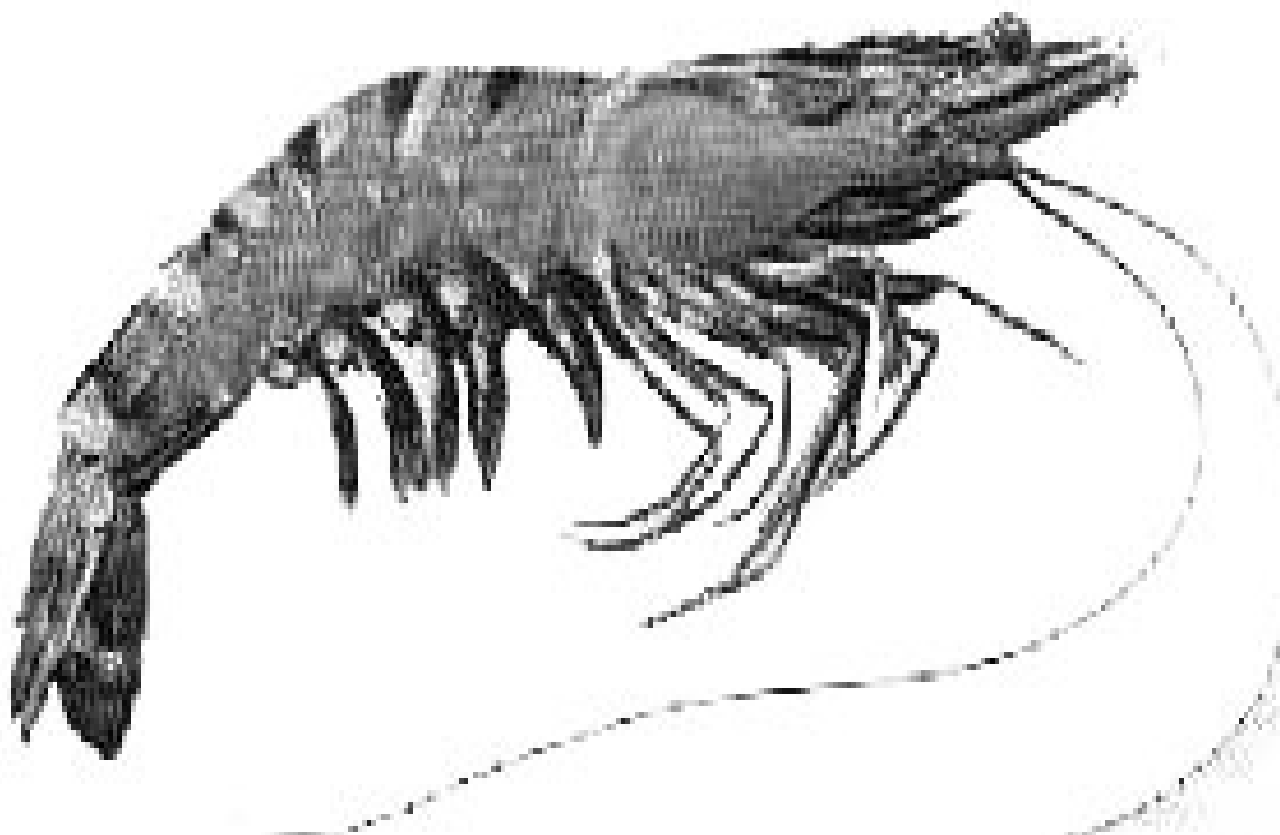


Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

2009



**This application covers license requirements and intent to operate for the following
Alaska state agencies:**

Department of Revenue - Tax Division

Direct Marketing Fisheries Business License

PO Box 110420

Juneau, AK 99811-0420

Phone (907)465-2320

www.tax.alaska.gov/fish

Department of Fish & Game

Intent to Operate

PO Box 115526

Juneau, AK 99811-5526

Phone (907)465-6131

www.cf.adfg.state.ak.us

Instructions

Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

The Alaska Direct Marketing Fisheries Business License (DM) is for individual fishermen who: 1) export their unprocessed catch; 2) process their catch at a shore-side plant or onboard their own vessel; and/or 3) have their catch custom processed by a licensed vessel or facility. Holders of the DM license are taxed at the shore-based rates of 3 percent for established fishery resources and 1 percent for developing fishery resources. If you purchase fishery resources from other fishermen, you do not qualify for this license.

To qualify for the DM license you must:

- hold a limited entry permit or IFQ, and
- own or lease a commercial fishing vessel not exceeding 65 feet in length.

The DM license does not authorize fishermen to process or export fishery resources caught by another person. Fishermen who process or export any fishery resource that was caught by another fisherman must obtain a standard Alaska Fisheries Business License (Form 0405-573).

General Information

This booklet contains applications for:

- Alaska Direct Marketing Fisheries Business License—Department of Revenue (DOR)
- Intent to Operate—Alaska Department of Fish & Game (ADF&G)

Fishermen who process or export fishery resources must have a current Department of Revenue DM license and current ADF&G code plate **before they begin operating**.

Note: Submit only one application to DOR; Intent to Operate information will be forwarded to ADF&G.

Other state or local agencies, for example the Department of Environmental Conservation (DEC 269-7637), may require additional permits and/or licenses.

What is Processing?

Processing is any activity that modifies the physical condition of a fishery resource and, except for selling live, includes any of the activities described on page 1 under the heading Processing. Processing does not include gutting, gilling or

icing fish, or decapitating shrimp on a vessel while on the fishing grounds if done solely to maintain product quality or prevent loss from decomposition.

Instructions for Page 1

Answer all questions. If an item does not apply to you, indicate N/A for not applicable. Fill out each section to avoid delays in processing your license.

Applicant Information

Only individual limited entry permit or IFQ holders are eligible for this license. Partnerships, cooperatives, LLPs, LLCs and corporations are not eligible for this license. The social security number and limited entry permit/IFQ must belong to the applicant. List all limited entry permits and IFQs you hold. If you need additional space, attach a separate sheet with the additional permit numbers. If you are renewing your license, provide your 2008 DM license number.

To ensure you receive your license on time, indicate when you intend to begin operation. Allow 30 days for processing.

Seasonal Information

If you have a seasonal mailing address that is different from your permanent address, provide the requested information.

If you have questions concerning the Federal Processor Permit application, call NOAA Fisheries at 1-800-304-4846 (select option 2) or visit the website *www.fakr.noaa.gov*.

Vessel Information

Complete the Vessel Information even if you do not intend to process on a vessel.

Fisheries Business Type & Activities

Custom Processing

If you intend to use one or more custom processors, provide name(s) and Alaska fisheries business license number(s) of the processor(s). If you intend to use more than two custom processors, attach a list with names and license numbers.

Fishery Resource, Processing and Packaging

Check the box next to each fishery resource you intend to process, export unprocessed or have custom processed. Check the box next to the type of processing you intend to perform on your vessel and/or at a shore-based facility. Check the box next to the type of packaging you will use.

Signature

To receive a license, you must sign and date the application and agree to file a 2009 Alaska Fisheries Business Tax Return and pay all applicable taxes by March 31, 2010. You must file a tax return even if you do not incur a tax in 2009. You must also agree to submit a 2009 Commercial Operator's Annual Report to ADF&G by April 1, 2010.

DOR Fee, Tax Prepayment & Cash Surety

Include the \$25 DOR license fee, any surety and tax security prepayments. Your application will not be processed until the required payment(s) has(have) been received by the department. Pay online at <https://www.tax.state.ak.us/tops/>. If paying by check, make payable to the **State of Alaska**.

Mail application and fees (if paying by check) to:

Department of Revenue – Tax Division
PO Box 110420
Juneau, AK 99811-0420

Instructions for Page 2

You must secure your 2009 estimated tax liability, if it exceeds \$500. Estimate your 2009 tax liability based on the estimated value of the fishery resources you anticipate processing, exporting and/or having custom processed on your behalf.

Computation of Estimated Tax

Estimate the tax liability for 2009. If your tax estimate is less than the average of the three previous years, provide an explanation for the lower estimate.

As a processor or exporter, you must secure your tax liability based on the unprocessed value of the resource. Exporting means transporting unprocessed fishery resources outside the taxable jurisdiction of Alaska.

“.017 Exclusion”

Fishermen performing certain processing functions aboard their vessel are not subject to the fisheries business tax if the fishery resource is sold to someone holding a current fisheries business license. Referred to as the “.017 Exclusion,” AS 43.75.017 exempts fishermen from paying the fisheries business tax on the fishery resources they harvest and subsequently head or freeze, as long as the fishery resource is then sold to a licensed fisheries business in the state. Licensed fisheries businesses purchasing fishery resources that are headed or frozen by fishermen aboard the fisherman's vessel must pay the fisheries business tax on those fishery resources. **Fishermen having fishery resources custom processed by another fisheries business do not qualify for the .017 Exclusion.**

Column (A)

List the total estimated value of fishery resources you intend to process, export and have custom processed on your behalf. Do not include .017 exclusion resources (see above).

Column (C)

Multiply the amount under column (A) by the applicable tax rate under column (B) to determine your estimated tax under column (C). If the total estimated tax is less than \$500, no tax security is required.

Surety Requirements

If you have employees and/or crewmembers receiving IRS form W-2s, you must provide surety. The surety acts as an insurance policy to protect employees and the Department of Labor in the event they are not paid. The amount of surety depends on the quantity of fishery resources processed.

Mark the box that describes the amount of resources you intend to process and/or export during the year. If your business operation changes during the year so that surety is required, you must provide proof of surety to DOR within seven days of the change. (See AS 44.25.040 for more information on surety requirements.)

Estimated Tax and Surety Amounts and Methods

Indicate the total amount of tax security required and the payment method selected. If surety is required, check the appropriate box for the amount and indicate the payment method selected. If you are rolling over security and/or surety from the prior year, check the appropriate tax security and/or surety method category as well as the rollover box.

If you are using real property, the property must be located in Alaska. You must submit a current title search (within 30 days of submitting your application) and either a current appraisal from a licensed property appraiser or current property tax assessment. Title to the real property must be in the name of the applicant. For surety only, you must provide a deed of trust.

If you have both a tax security and surety requirement and intend to post a letter of credit (LOC), certificate of deposit (CD) or lienable real property, you must have a separate instrument for the tax security and a separate instrument for the surety. You may not combine an LOC, CD or lienable real property to cover your tax security **and** surety requirements.

Note: Your tax security and surety must be in place for us to issue a license and must be kept current to avoid having your license suspended.

If you have further questions, contact DOR:

Phone (907)465-2320

Fax (907)465-3566

Email dor.tax.fishexcise@alaska.gov

Instructions for Page 3

Fishery Area

Indicate the applicable area(s) where you intend to operate during 2009. If any of your operations will be in the Exclusive Economic Zone (the area outside Alaska's 3-mile limit and within 200 miles), mark box "F" and indicate the area adjacent to that part of the EEZ where you will be fishing. A more detailed description of fishing area boundaries can be found in the ADF&G commercial fishing regulations at www.cf.adfg.state.ak.us.

Code Plates

Code plates are the small aluminum plates that fit into the fish ticket imprinting machine. Indicate the number of code plates needed for your operation. Do not order more code plates than you need. **New code plates are required each year and they expire on December 31.** The name on the code plate is limited to 12 characters.

An imprinting machine is used to imprint your code plate on top of the fish ticket. The machine costs approximately \$160. You do not need an imprinting machine; it is an option for convenience only. Imprinting machines may be obtained from the following businesses:

Secure ID LLC
2000 E. Dowling Rd. #9
Anchorage, AK 99507
Telephone (907)770-9160
Fax (907)770-9161
Email secureid@gci.net

Legend Data Systems
18024 72nd Ave. S.
Kent, WA 98032
Telephone (425)251-1670
Fax (425)251-1894
Website www.idunlimited.com

Fish Ticket Books

Verify the quantity of tickets and calculate the number of books you need before placing your order. Bristol Bay tickets are packaged 50 tickets per book. All others are packaged in books of 25 tickets.

Ticket types are as follows:

A	General salmon	used for gillnet and seine catches statewide except Bristol Bay
B	Bristol Bay salmon	all Bristol Bay salmon
C	Crab	statewide
G	Groundfish	statewide, all species except halibut
H	Herring	statewide
J	Troll salmon	Southeast troll salmon only
M	Misc. shellfish	statewide
S	Shrimp	statewide
P	Pacific halibut	statewide
T	Salmon tender	used by salmon tender operators

A fish ticket must be completed for each sale, with the exception of catcher sellers. Catcher sellers complete one fish ticket for the sale of their trip's entire catch, even if they sell that catch to members of the public over a period of several days. Fish tickets must be submitted to a local representative of ADF&G within seven days after landing or as otherwise specified by ADF&G for each particular area and fishery.

Code Plates & Fish Ticket Books Shipping

Designate if code plates and fish ticket books are to be sent to your seasonal or permanent address. All code plates are mailed USPS first class and all fish ticket books are mailed USPS third class at no charge.

If you prefer other shipping arrangements, you must pay the cost of shipping. If using a courier (DHL or FedEx), you must provide an account number and a physical mailing address. For Priority or Express Mail (USPS), send a pre-paid envelope to ADF&G (PO Box 115526, Juneau, AK 99811-5526, Attn: Seafood Industry Coordinator).

If any account information is omitted or a pre-paid envelope is not received, the code plates and fish tickets will be mailed USPS (no charge). If you need other arrangements please contact ADF&G.

Instructions for Page 4

Check all boxes that apply to your intended operation.

Fishery Resource Processing Details

Using the box numbers selected on page 1, indicate the type of processing and packaging that will be used for each applicable fishery resource. In addition, indicate the estimated pounds of raw resource that will be processed during 2009 and the months processing activities will occur.

Reminder

An ADF&G Commercial Operator's Annual Report (COAR) is required by 5 AAC 39.130, which states: "A person, company, firm, or other organization ... who catches and processes fish or byproducts of fish, or who catches and has fish or byproducts of fish processed by another person or company shall:

... Submit, no later than April 1, an operator's accurate and complete summary of activity for each Intent to Operate form filed for the previous year or a signed statement of nonactivity on forms available from the department."

Note: Salmon Disposal Logbooks must be submitted by December 31 under 5 AAC 93.310. Forms are available at www.cf.adfg.state.ak.us.

If you have any questions about fishery areas, code plates, or fish tickets, contact ADF&G at (907)465-6131 or dfg.seafood-coord@alaska.gov.

YOUR ATTENTION PLEASE!

In order to process fishery resources in Alaska or export unprocessed fishery resources from Alaska, you must have a current fisheries business license. The penalty for operating without a current license is \$5,000 for the first offense, \$10,000 for the second, and increasing penalties in \$5,000 increments for each additional offense, up to a maximum of \$25,000.

To ensure that you receive a license before you intend to process or export a fishery resource, the following conditions must be met:

- The application is received at least 30 days before the first day of operation
- The application is complete and correct and includes the "Date to begin operation"
- Required tax security is received
- All required tax returns and reports from previous tax periods are filed
- All required taxes from previous tax periods are paid
- All Department of Labor infractions are resolved
- The license fee is received
- The application is signed by the owner

By signing this application, you agree to file a fisheries business tax return with the Department of Revenue by March 31, 2010, even if you have no activity.


Use our online system to apply for or renew your 2009 fisheries business license to shorten processing time. The online system is fast, easy to use, secure and requires no postage.

Go to <https://myalaska.state.ak.us/TAXOPAL>

2009 Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

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Applicant Information

Individual last name	Individual first name	MI	SSN	Limited entry permit/IFQ #
Permanent mailing address			Permanent phone number	Mobile number Fax number
City	State	Zip + 4	Email	
Date to begin operation 			If renewing, enter 2008 AK direct marketing fish. bus. lic. #	

Seasonal Information

Seasonal mailing address			Seasonal contact person	
City	State	Zip + 4	Email	
Phone number	Fax number		Mobile number	Federal processor permit #

Vessel Information

Vessel name	
Home port	
ADFG vessel #	Vessel length
Vessel #	<input type="checkbox"/> USCG <input type="checkbox"/> AK DMV

Fisheries Business Type & Activities

Using a custom processor? <input type="checkbox"/> Yes <input type="checkbox"/> No If more than two, attach a separate sheet.			
Company name		AK fish. bus. lic. #	Company name AK fish. bus. lic. #

Fishery Resource (check all that apply)

<input type="checkbox"/> 1. Salmon <input type="checkbox"/> 2. Crab <input type="checkbox"/> 3. Halibut <input type="checkbox"/> 4. Herring <input type="checkbox"/> 5. Shrimp	<input type="checkbox"/> 7. Other shellfish: specify _____ <input type="checkbox"/> 8. Misc. groundfish: specify _____ <input type="checkbox"/> 9. Misc. finfish: specify _____ <input type="checkbox"/> 10. Other fishery products: specify _____ <input type="checkbox"/> 11. Roe	<input type="checkbox"/> 12. Sea cucumbers <input type="checkbox"/> 13. Scallops <input type="checkbox"/> 15. Aquatic plants: specify _____ <input type="checkbox"/> 16. Pollock <input type="checkbox"/> 17. Pacific cod	<input type="checkbox"/> 18. Geoduck <input type="checkbox"/> 19. Other bivalve shellfish: specify _____ <input type="checkbox"/> 20. Sea urchin
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Processing (check all that apply)

<input type="checkbox"/> 1. Selling live <input type="checkbox"/> 2. Heading or butchering <input type="checkbox"/> 3. Recovering roe	<input type="checkbox"/> 4. Shucking <input type="checkbox"/> 5. Pickling <input type="checkbox"/> 6. Cooking in water/steam	<input type="checkbox"/> 9. Salting/Brining: wet or dry <input type="checkbox"/> 10. Drying <input type="checkbox"/> 12. Other: specify _____	<input type="checkbox"/> 13. Freezing <input type="checkbox"/> 18. Retorted thermal <input type="checkbox"/> 19. Smoking
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Packaging (check all that apply)

<input type="checkbox"/> 1. Vacuum bags <input type="checkbox"/> 2. Can	<input type="checkbox"/> 3. Retort pouch <input type="checkbox"/> 4. Glass pack	<input type="checkbox"/> 5. Waxed box with liner <input type="checkbox"/> 6. Plastic or other bag	<input type="checkbox"/> 7. Bulk <input type="checkbox"/> 8. Hard plastic container
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I declare under penalty of unsworn falsification that this application (including any accompanying statements) has been examined by me and, to the best of my knowledge and belief, is true, correct and complete. I agree to file a fisheries business tax return and pay all fisheries business taxes for which the license applies by March 31, 2010. I also agree to submit to the Alaska Department of Fish and Game, no later than April 1, 2010, a complete and accurate commercial operator's annual report of all activity or nonactivity as required by 5 AAC 39.130.

Signature	Printed name	Date
-----------	--------------	------

Must be signed by the person whose SSN is provided above

DOR Fee, Tax Prepayment & Cash Surety

Pay online at <https://tax.state.ak.us/tops/>

or make check payable to **State of Alaska**

Mail to: Alaska Department of Revenue

Tax Division

PO Box 110420

Juneau, AK 99811-0420

1. DOR Fee is \$25. No fee for EEZ only operators	\$	Department use only: license number
2. Tax prepayment	\$	
3. Cash surety	\$	Department use only: validation number
4. Total due	\$	

576

Retain a copy for your records

Form 0405-576.1 Rev 10/08 for 2009 • page 1

Individual's name	SSN
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2009 Estimated Tax & Surety Information 2009 Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

Computation of Estimated Tax

Column (A) - List the total value of the fishery resources that you intend to process, export unprocessed, and/or have processed by a custom processor.

Column (C) - For each row, multiply value in (A) by rate in (B). Add all amounts in column (C) to determine your total estimated tax.

The Department of Revenue reserves the right to restate the estimated tax based on historic data.

Note: Do not include .017 Exclusion resources (see page ii).

	Estimated value (A)	Tax rate (B)	Estimated tax (C)
Established species		3% (.03)	\$
Developing species*		1% (.01)	\$
Total estimated tax			\$

* Contact us at (907)465-2320 for developing species information.

If zero, write zero

Surety Requirements Under AS 44.25

Surety is required if you have an unemployment insurance contribution obligation for employees. **You must check one of the boxes below**

- ☐ **Not Applicable.** For those who will not have an unemployment insurance contribution requirement.
- ☐ **\$2,000.** For those who will process/export 30,000 pounds or less of raw resources and have an unemployment insurance contribution requirement.
- ☐ **\$10,000.** For those who will process/export more than 30,000 pounds of raw resources and have an unemployment insurance contribution requirement.



If you are now required to have \$2,000 in surety and during the year you exceed 30,000 pounds in processing, you must increase your surety to \$10,000 within 7 days.

Estimated Tax and Surety Methods

Not applicable. No security or surety required.

Cash payment. Tax security is not required if your estimated tax is \$500 or less.

Letter of credit (LOC) in an amount equal to the estimated tax. Include the original LOC with your application. Contact us at (907)465-2320 if you have not previously submitted an LOC.

Certificate of deposit (CD) in an amount equal to the estimated tax.

Include a photocopy of the CD with your application. The CD must be issued to "State of Alaska ITF (in trust for) [the individual's name]". Note: you must provide 30 days advance notice if you plan to use your CD to pay your actual tax liability when due. Failure to do so may cause a late payment resulting in penalties and interest being assessed.

Bond. For tax security, the amount of the bond must be equal to twice the estimated

tax. Include the original bond. The fish processors bond form is available online at www.tax.alaska.gov/fish.

Lienable real property. A title search, current within 30 days of the date of the application, and either a current property tax assessment notice or a current property appraisal conducted by a licensed property appraiser must be included. The property must be in Alaska and held in the licensee's name. *For tax security, equity in the property must be equal to at least three times the total estimated tax. For surety, you must provide a deed of trust.*

Monthly pay and report. Requires \$50,000 in cash, bond, CD, or LOC; or \$100,000 in lienable real property. All fisheries-related taxes must be reported and paid on a monthly basis. You must contact us at (907)465-2320 to use this option.

Rollover. Method used in the prior year is being rolled over and applied to this year.

Estimated Tax Amount and Method Selected

Amount of estimated tax required (security) Note: If less than \$500, no security required.	\$
Payment method	<input type="checkbox"/> Not applicable <input type="checkbox"/> Bond <input type="checkbox"/> Cash payment <input type="checkbox"/> Lienable real property <input type="checkbox"/> LOC <input type="checkbox"/> Monthly pay and report <input type="checkbox"/> CD <input type="checkbox"/> Rollover *

Surety Amount and Method Selected

Amount of surety required	<input type="checkbox"/> Not applicable <input type="checkbox"/> \$2,000 <input type="checkbox"/> \$10,000
Payment method	<input type="checkbox"/> Not applicable <input type="checkbox"/> Lienable real property <input type="checkbox"/> Cash payment <input type="checkbox"/> Rollover * <input type="checkbox"/> CD <input type="checkbox"/> Bond

* In addition to checking this box, you must also check the box describing the payment method being rolled over

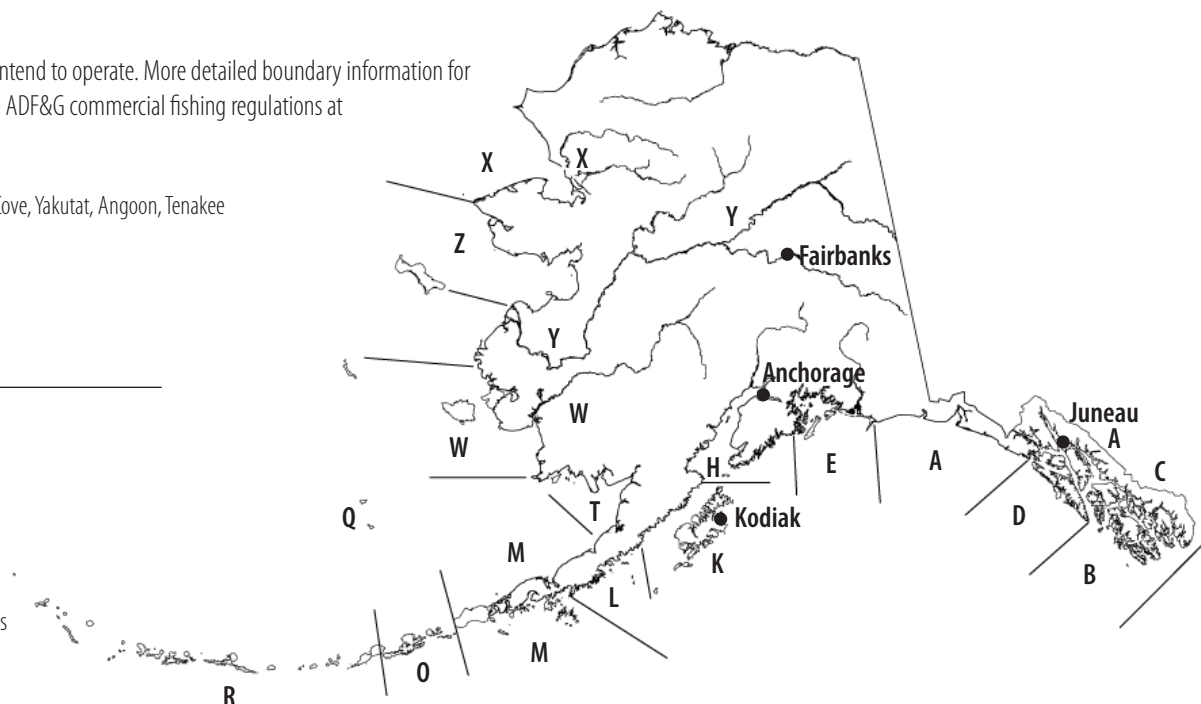
Intent to Operate

2009 Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

Fishery Area

Check the areas where you intend to operate. More detailed boundary information for all areas can be found in the ADF&G commercial fishing regulations at www.cf.adfg.state.ak.us.

- ☐ A. Juneau, Hoonah, Elfin Cove, Yakutat, Angoon, Tenakee
- ☐ B. Ketchikan, Craig
- ☐ C. Petersburg, Wrangell
- ☐ D. Sitka, Pelican
- ☐ E. Prince William Sound
- ☐ F. EEZ* _____
- ☐ H. Cook Inlet
- ☐ K. Kodiak
- ☐ L. Chignik
- ☐ M. Alaska Peninsula
- ☐ O. Dutch Harbor
- ☐ Q. Bering Sea
- ☐ R. Adak, Western Aleutians
- ☐ T. Bristol Bay
- ☐ W. Kuskokwim
- ☐ X. Kotzebue
- ☐ Y. Yukon
- ☐ Z. Norton Sound



*For operations in the EEZ (3 to 200 mile limit), write in the code for the area(s) of that part of the EEZ; for example, Q for Bering Sea.

Code Plates

Do not use code plates from prior years.

# of code plates needed	Name on code plate (maximum 12 characters)	V -												
-------------------------	--	-----	--	--	--	--	--	--	--	--	--	--	--	--

Fish Ticket Books

(for eLandings IFQ interim tickets, contact ADF&G at 907-645-6457)

Type	# of tickets per book	Number of books	Type	# of tickets per book	Number of books
A General salmon	25		J Troll salmon	25	
B Bristol Bay salmon	50		M Misc. shellfish	25	
C Crab	25		S Shrimp	25	
G Groundfish	25		P Pacific halibut	25	
H Herring	25		T Salmon tender	25	

Code Plates & Fish Ticket Books Shipping

Code plates are mailed USPS 1st class and fish ticket books are mailed USPS 3rd class at no charge. If you prefer other arrangements, you must provide an account number and a physical mailing address for DHL and FedEx. For USPS express/priority mailing, you must mail a prepaid envelope to ADF&G.

Send code plates and fish ticket books to	<input type="checkbox"/> Permanent address	<input type="checkbox"/> Seasonal address	Dates you will be at seasonal address
Type of delivery	<input type="checkbox"/> USPS (no charge) <input type="checkbox"/> USPS express/priority (send prepaid envelope to ADF&G) <input type="checkbox"/> DHL <input type="checkbox"/> FedEx <input type="checkbox"/> Pickup at ADF&G in Juneau		DHL, FedEx account number *

* Code plates and fish ticket books will be mailed USPS at no charge if any information is omitted.

Individual's name	SSN
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Intent to Operate 2009 Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

You need a code plate when (check all that apply)

- ☐ **B. Catcher processor.** You are catching and processing your own fish. Use the code plate on all fish tickets representing your catch.
- ☐ **C. Catcher exporter.** You are catching and exporting your own unprocessed fish out of state. Use your code plate on all fish tickets representing your catch.
- ☐ **E. Using a custom processor.** You are having another company process the fish that you caught or bought and you retain ownership of the fish. Use your code plate on the fish ticket.

Note: The word "fish" as used in these definitions refers to any fishery resource.

You do not need a code plate when (check all that apply)

- ☐ **J. Salmon roe recovery.** You are a fisherman and are only removing salmon roe. You do not buy, process, or export the salmon roe. The purchaser of the roe should use his or her code plate to record the roe on a fish ticket. The associated carcasses also need to be documented on a fish ticket.
- ☐ **K. Fish transporter.** You are operating under a fish transporter permit. The company that purchases the fish should use its code plate on the fish ticket.



Alaska Department of Fish & Game Contact Information

Email: dfg.seafood-coord@alaska.gov

Phone: (907)465-6131

Fishery Resource Processing Details

For processing and packaging types, see page 1.

Fishery resource	Type(s) of processing	Type(s) of packaging	Estimated pounds to be processed in 2009	Check months of intended processing											
				January	February	March	April	May	June	July	August	September	October	November	December
Example: salmon	2, 13, 19	1, 5	30,000					X	X	X					
1. Salmon															
2. Crab															
3. Halibut															
4. Herring															
5. Shrimp															
7. Other shellfish															
8. Misc. groundfish															
9. Misc. finfish															
10. Other fishery products															
11. Roe															
12. Sea cucumbers															
13. Scallops															
15. Aquatic plants															
16. Pollock															
17. Pacific cod															
18. Geoduck															
19. Other bivalve shellfish															
20. Sea urchin															



Application Checklist

Page 1

- ☐ Did you include your SSN?
- ☐ Did you indicate the date you intend to begin operations?
- ☐ If this is a renewal, did you provide last year's direct marketing license number?
- ☐ Did you mark all fishery resources, processes and packaging?
- ☐ Did you read the signature statement and sign the application (original signature required)?
- ☐ Did you include full payment (if paying by check)?

Page 2

- ☐ Did you calculate your estimated tax?
- ☐ Did you determine whether surety is required?
- ☐ Did you select a type of tax security and include the required attachments?
- ☐ Did you select a type of surety and include the required attachments?

Page 3

- ☐ Did you indicate the area(s) in which you intend to operate?
- ☐ Did you indicate how many code plates and fish tickets you need?
- ☐ Did you indicate a permanent or seasonal mailing address for code plates and fish tickets?
- ☐ Did you provide the required information if you selected shipping other than the no cost USPS?

Page 4

- ☐ Did you check all boxes that apply to your intended operation?
- ☐ Did you fill out the details of your intended processing activities?

Did you make copies of all pages for your records?



State of Alaska
Department of Revenue
PO Box 110420
Juneau, AK 99811-0420

To:

2009 Alaska Direct Marketing Fisheries Business License Application & Intent to Operate

Operating without a license is against the law!

AS 43.75.011 authorizes the Alaska Department of Revenue to assess a penalty of up to \$25,000 for operating without a license.

Use our online system to apply for or renew your 2009 fisheries business license to shorten processing time. The online system is fast, easy to use, secure and requires no postage.

Go to <https://myalaska.state.ak.us/TAXOPAL>

Who must obtain a fisheries business license?

You must obtain a fisheries business license if you

- process a fishery resource
- have a fishery resource custom processed for you or
- export an unprocessed fishery resource outside of Alaska.

You are not authorized to process or export without a current Alaska fisheries business license.

Who may apply for a direct marketing fisheries business license?

Limited entry permit and quota share holders with vessels less than or equal to 65 feet in length who:

- process a fishery resource
- have a fishery resource custom processed for them and/or
- export an unprocessed fishery resource from Alaska and
- do not purchase or custom process another fisher's resource.

Application must be made on the enclosed Direct Marketing Application. All others who process a fishery resource, have a fishery resource custom processed on their behalf, or export an unprocessed fishery resource must use the standard application form 0405-573.